LAMPIRAN SPSS

UJI ASUMSI KLASIK

- **UJI NORMALITAS**

UJI NORMALITAS SEBELUM KONVERSI SAK-IFRS (SEBELUM DATA NORMAL)

NPar Tests

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		77
Normal Parameters[a,b]	Mean	.00000
	Std. Deviation	.531310
Most Extreme Differences	Absolute	.086
	Positive	.086
	Negative	-.052
Kolmogorov-Smirnov Z		.751
Asymp. Sig. (2-tailed)		.625

a. Test distribution is Normal.

b. Calculated from data.

UJI NORMALITAS SETELAH KONVERSI SAK-IFRS
(SEBELUM DATA NORMAL)

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		73
Normal Parameters[a,b]	Mean	.00000
	Std. Deviation	.404519
Most Extreme Differences	Absolute	.168
	Positive	.168
	Negative	-.138
Kolmogorov-Smirnov Z		1.433
Asymp. Sig. (2-tailed)		.033

a. Test distribution is Normal.

b. Calculated from data.

UJI NORMALITAS PANEL TAHUN 2008-2015
(SEBELUM DATA NORMAL)

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		150
Normal Parameters[a]	Mean	.0000000
	Std. Deviation	.48645254
Most Extreme Differences	Absolute	.118
	Positive	.118
	Negative	-.056
Kolmogorov-Smirnov Z		1.440
Asymp. Sig. (2-tailed)		.032

a. Test distribution is Normal.

UJI NORMALITAS SEBELUM KONVERSI SAK-IFRS (SETELAH DATA NORMAL)

NPar Tests

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		63
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	.48103232
Most Extreme Differences	Absolute	.084
	Positive	.084
	Negative	-.042
Kolmogorov-Smirnov Z		.668
Asymp. Sig. (2-tailed)		.764

a. Test distribution is Normal.

b. Calculated from data.

UJI NORMALITAS SETELAH KONVERSI SAK-IFRS (SEETELAH DATA NORMAL)

NPar Tests

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		64
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	.27812759
Most Extreme Differences	Absolute	.167
	Positive	.167
	Negative	-.103
Kolmogorov-Smirnov Z		1.338
Asymp. Sig. (2-tailed)		.056

a. Test distribution is Normal.

b. Calculated from data.

UJI NORMALITAS PANEL TAHUN 2008-2015
(SEETELAH DATA NORMAL)

NPar Tests

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		127
Normal Parameters[a]	Mean	.0000000
	Std. Deviation	.40547128
Most Extreme Differences	Absolute	.113
	Positive	.113
	Negative	-.067
Kolmogorov-Smirnov Z		1.277
Asymp. Sig. (2-tailed)		.077

a. Test distribution is Normal.

- **UJI HETEROKEDASTISITAS**

LAPORAN KEUANGAN SEBELUM KONVERSI SAK_IFRS

Regression

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	.484	.084		5.774	.000
	Aset	-2.718	2.851	-1.173	-.953	.344
	Liabilitas	2.324	2.495	1.122	.931	.356
	Modal	.358	.364	.217	.981	.331
	Pendapatan	-1.059	1.004	-.472	-1.055	.296
	Laba	.048	.117	.080	.412	.682
	Biaya	.468	.829	.266	.565	.574

a. Dependent Variable: absressblm

LAPORAN KEUANGAN SESUDAH KONVERSI SAK_IFRS

Regression

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	.062	.050		1.243	.219
	Aset	.769	.458	.406	1.681	.098
	Liabilitas	-.201	.507	-.115	-.396	.693
	Modal	-.242	.165	-.193	-1.473	.146
	Pendapatan	.461	.506	.264	.910	.366
	Laba	.114	.087	.182	1.318	.193
	Biaya	-.103	.289	-.083	-.357	.722

a. Dependent Variable: absresstlh

- **UJI AUTOKORELASI**

LAPORAN KEUANGAN SEBELUM KONVERSI SAK_IFRS

Regression

Variables Entered/Removed[b]

Model	Variables Entered	Variables Removed	Method
1	Biaya, Modal, Liabilitas, Laba, Pendapatan, Aset[a]	.	Enter

a. All requested variables entered.

b. Dependent Variable: Return

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.332[a]	.110	.015	.5061463	1.982

a. Predictors: (Constant), Biaya, Modal, Liabilitas, Laba, Pendapatan, Aset

b. Dependent Variable: Return

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1.777	6	.296	1.156	.343[a]
	Residual	14.346	56	.256		
	Total	16.123	62			

a. Predictors: (Constant), Biaya, Modal, Liabilitas, Laba, Pendapatan, Aset

b. Dependent Variable: Return

LAPORAN KEUANGAN SESUDAH KONVERSI SAK_IFRS

Regression

Variables Entered/Removed[b]

Model	Variables Entered	Variables Removed	Method
1	Biaya, Laba, Modal, Aset, Pendapatan, Liabilitas[a]	.	Enter

a. All requested variables entered.

b. Dependent Variable: Return

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.563[a]	.316	.245	.2924	1.924

a. Predictors: (Constant), Biaya, Laba, Modal, Aset, Pendapatan, Liabilitas

b. Dependent Variable: Return

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2.256	6	.376	4.398	.001[a]
	Residual	4.873	57	.085		
	Total	7.130	63			

a. Predictors: (Constant), Biaya, Laba, Modal, Aset, Pendapatan, Liabilitas

b. Dependent Variable: Return

LAPORAN KEUANGAN PANEL TAHUN 2008-2015

Regression

Variables Entered/Removed[b]

Model	Variables Entered	Variables Removed	Method
1	Biaya, Modal, Aset, Laba, Pendapatan, Liabilitas[a]	.	Enter

a. All requested variables entered.

b. Dependent Variable: abs_res

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.237[a]	.056	.009	.27390	1.416

a. Predictors: (Constant), Biaya, Modal, Aset, Laba, Pendapatan, Liabilitas

b. Dependent Variable: abs_res

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.537	6	.089	1.192	.315[a]
	Residual	9.003	120	.075		
	Total	9.539	126			

a. Predictors: (Constant), Biaya, Modal, Aset, Laba, Pendapatan, Liabilitas

b. Dependent Variable: abs_res

- **UJI MULTIKORELASI**

LAPORAN KEUANGAN SEBELUM KONVERSI SAK_IFRS

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.088	.149		-.593	.556		
	Aset	1.818	5.071	.435	.358	.721	.108	2.867
	Liabilitas	-.966	4.439	-.259	-.218	.828	.112	9.053
	Modal	.107	.648	.036	.165	.870	.334	2.997
	Pendapatan	.248	1.786	.061	.139	.890	.815	1.268
	Laba	.141	.208	.129	.677	.501	.435	2.299
	Biaya	-.617	1.474	-.195	-.418	.677	.733	1.648

a. Dependent Variable: Return

LAPORAN KEUANGAN SESUDAH KONVERSI SAK_IFRS

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.103	.077		-1.341	.185		
	Aset	.410	.705	.137	.581	.564	.216	4.634
	Liabilitas	-.767	.781	-.279	-.981	.331	.148	6.743
	Modal	-.473	.253	-.238	-1.866	.067	.736	1.359
	Pendapatan	1.724	.779	.627	2.212	.031	.149	6.696
	Laba	.257	.134	.258	1.920	.060	.662	1.511
	Biaya	-.247	.445	-.126	-.555	.581	.234	4.279

a. Dependent Variable: Return

LAPORAN KEUANGAN PANEL

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.255	.053		4.788	.000		
	Aset	.638	.609	.273	1.048	.297	.116	8.649
	Liabilitas	-.254	.582	-.120	-.437	.663	.104	9.596
	Modal	-.072	.159	-.044	-.452	.652	.814	1.228
	Pendapatan	-.163	.486	-.073	-.336	.737	.165	6.063
	Laba	.111	.075	.168	1.478	.142	.612	1.634
	Biaya	-.002	.335	-.001	-.007	.995	.192	5.216

a. Dependent Variable: abs_res

- **STATISTIK DESKRIPTIF**

DESKRIPTIF SEBELUM KONVERSI SAK-IFRS

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Aset	63	-.0808	.4819	.187042	.1221536
Liabilitas	63	-.1400	.5380	.189580	.1366478
Modal	63	-.1039	.6575	.187989	.1716227
Pendapatan	63	-.0528	.4586	.186678	.1260411
Laba	63	-1.7478	1.3122	.269875	.4690286
Biaya	63	-.0965	.5582	.186681	.1610932
Return	63	-.8889	1.3210	.057691	.5099530
Valid N (listwise)	63				

DESKRIPTIF SETELAH KONVERSI SAK-IFRS

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Aset	64	-.0904	.4436	.156950	.1125017
Liabilitas	64	-.1096	.4738	.162022	.1224187
Modal	64	-.0941	1.0043	.188418	.1694639
Pendapatan	64	-.0813	.5567	.179153	.1222955
Laba	64	-.9139	1.3747	.106779	.3385256
Biaya	64	-.0521	.8757	.213140	.1711622
Return	64	-.5833	1.3776	.031523	.3364030
Valid N (listwise)	64				

PENGUJIAN HIPOTESIS

- **HIPOTESIS H_1**

2008

Regression

Variables Entered/Removed[b]

Model	Variables Entered	Variables Removed	Method
1	Biaya, Modal, Aset, Laba, Pendapatan, Liabilitas[a]	.	Enter

a. All requested variables entered.

b. Dependent Variable: Return

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.715[a]	.511	.244	.3257238

a. Predictors: (Constant), Biaya, Modal, Aset, Laba, Pendapatan, Liabilitas

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1.219	6	.203	1.915	.166[a]
	Residual	1.167	11	.106		
	Total	2.386	17			

a. Predictors: (Constant), Biaya, Modal, Aset, Laba, Pendapatan, Liabilitas

b. Dependent Variable: Return

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.542	.154		-3.525	.005
	Aset	-32.707	10.656	-10.190	-3.069	.011
	Liabilitas	29.779	9.473	10.459	3.143	.009
	Modal	2.497	1.121	.856	2.227	.048
	Pendapatan	.027	2.196	.009	.012	.991
	Laba	.011	.236	.015	.047	.963
	Biaya	-.175	1.673	-.082	-.105	.918

a. Dependent Variable: Return

2009

Regression

Variables Entered/Removed[b]

Model	Variables Entered	Variables Removed	Method
1	Biaya, Modal, Laba, Aset, Pendapatan, Liabilitas[a]	.	Enter

a. All requested variables entered.

b. Dependent Variable: Return

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.640[a]	.410	-.032	.4136462

a. Predictors: (Constant), Biaya, Modal, Laba, Aset, Pendapatan, Liabilitas

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.952	6	.159	.927	.523[a]
	Residual	1.369	8	.171		
	Total	2.320	14			

a. Predictors: (Constant), Biaya, Modal, Laba, Aset, Pendapatan, Liabilitas

b. Dependent Variable: Return

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	1.056	.370		2.855	.021
	Aset	14.443	16.065	4.250	.899	.395
	Liabilitas	-11.253	13.999	-3.945	-.804	.445
	Modal	-1.617	2.076	-.484	-.779	.458
	Pendapatan	-2.487	3.333	-.706	-.746	.477
	Laba	-.172	.436	-.171	-.394	.704
	Biaya	-.451	3.292	-.147	-.137	.894

a. Dependent Variable: Return

2010

Regression

Variables Entered/Removed[b]

Model	Variables Entered	Variables Removed	Method
1	Biaya, Modal, Laba, Liabilitas, Pendapatan, Aset[a]	.	Enter

a. All requested variables entered.

b. Dependent Variable: Return

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.752[a]	.565	.193	.3304771

a. Predictors: (Constant), Biaya, Modal, Laba, Liabilitas, Pendapatan, Aset

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.995	6	.166	1.518	.297[a]
	Residual	.765	7	.109		
	Total	1.759	13			

a. Predictors: (Constant), Biaya, Modal, Laba, Liabilitas, Pendapatan, Aset

b. Dependent Variable: Return

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.168	.239		.703	.505
	Aset	5.616	6.093	1.870	.922	.387
	Liabilitas	-2.710	4.675	-.984	-.580	.580
	Modal	-.381	.896	-.204	-.425	.684
	Pendapatan	-4.179	3.683	-1.638	-1.135	.294
	Laba	-.113	.255	-.142	-.441	.672
	Biaya	1.670	3.077	.753	.543	.604

a. Dependent Variable: Return

2011

Regression

Variables Entered/Removed[b]

Model	Variables Entered	Variables Removed	Method
1	Biaya, Laba, Modal, Aset, Pendapatan, Liabilitas[a]	.	Enter

a. All requested variables entered.

b. Dependent Variable: Return

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.623[a]	.388	-.019	.1947222

a. Predictors: (Constant), Biaya, Laba, Modal, Aset, Pendapatan, Liabilitas

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.217	6	.036	.952	.505[a]
	Residual	.341	9	.038		
	Total	.558	15			

a. Predictors: (Constant), Biaya, Laba, Modal, Aset, Pendapatan, Liabilitas

b. Dependent Variable: Return

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.150	.190		-.788	.451
	Aset	-8.342	9.270	-4.217	-.900	.392
	Liabilitas	7.348	7.852	4.604	.936	.374
	Modal	.526	.948	.494	.554	.593
	Pendapatan	.322	2.304	.199	.140	.892
	Laba	.043	.242	.069	.177	.864
	Biaya	.449	1.822	.354	.246	.811

a. Dependent Variable: Return

2012

Regression

Variables Entered/Removed[b]

Model	Variables Entered	Variables Removed	Method
1	Biaya, Modal, Laba, Liabilitas, Pendapatan, Aset[a]	.	Enter

a. All requested variables entered.

b. Dependent Variable: Return

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.775[a]	.600	.334	.3103441

a. Predictors: (Constant), Biaya, Modal, Laba, Liabilitas, Pendapatan, Aset

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1.302	6	.217	2.253	.132[a]
	Residual	.867	9	.096		
	Total	2.169	15			

a. Predictors: (Constant), Biaya, Modal, Laba, Liabilitas, Pendapatan, Aset

b. Dependent Variable: Return

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.478	.293		-1.627	.138
	Aset	-1.192	6.306	-.264	-.189	.854
	Liabilitas	1.897	5.890	.432	.322	.755
	Modal	-.446	1.040	-.111	-.429	.678
	Pendapatan	2.190	3.115	.340	.703	.500
	Laba	1.000	.618	.433	1.618	.140
	Biaya	.460	1.988	.090	.231	.822

a. Dependent Variable: Return

2013

Regression

Variables Entered/Removed[b]

Model	Variables Entered	Variables Removed	Method
1	Biaya, Laba, Modal, Aset, Pendapatan, Liabilitas[a]	.	Enter

a. All requested variables entered.

b. Dependent Variable: Return

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.785[a]	.616	.424	.1445797

a. Predictors: (Constant), Biaya, Laba, Modal, Aset, Pendapatan, Liabilitas

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.402	6	.067	3.205	.041[a]
	Residual	.251	12	.021		
	Total	.653	18			

a. Predictors: (Constant), Biaya, Laba, Modal, Aset, Pendapatan, Liabilitas

b. Dependent Variable: Return

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.044	.079		-.563	.584
	Aset	-2.408	2.183	-1.373	-1.103	.292
	Liabilitas	.265	2.013	.163	.132	.898
	Modal	.255	.349	.229	.732	.479
	Pendapatan	3.497	1.005	2.197	3.479	.005
	Laba	-.489	.247	-.779	-1.981	.071
	Biaya	-1.657	.917	-1.010	-1.808	.096

a. Dependent Variable: Return

2014

Regression

Variables Entered/Removed[b]

Model	Variables Entered	Variables Removed	Method
1	Biaya, Laba, Modal, Liabilitas, Pendapatan, Aset[a]	.	Enter

a. All requested variables entered.

b. Dependent Variable: Return

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.870[a]	.756	.574	.1867890

a. Predictors: (Constant), Biaya, Laba, Modal, Liabilitas, Pendapatan, Aset

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.867	6	.144	4.140	.034[a]
	Residual	.279	8	.035		
	Total	1.146	14			

a. Predictors: (Constant), Biaya, Laba, Modal, Liabilitas, Pendapatan, Aset

b. Dependent Variable: Return

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.097	.195		.500	.630
	Aset	49.733	30.876	20.289	1.611	.146
	Liabilitas	-42.173	26.915	-19.332	-1.567	.156
	Modal	-3.170	3.920	-.718	-.809	.442
	Pendapatan	-.136	1.143	-.059	-.119	.908
	Laba	.169	.141	.264	1.202	.264
	Biaya	-1.100	.874	-.568	-1.259	.244

a. Dependent Variable: Return

2015

Regression

Variables Entered/Removed[b]

Model	Variables Entered	Variables Removed	Method
1	Biaya, Laba, Aset, Pendapatan, Liabilitas, Modal[a]	.	Enter

a. All requested variables entered.

b. Dependent Variable: Return

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.903[a]	.815	.656	.2217771

a. Predictors: (Constant), Biaya, Laba, Aset, Pendapatan, Liabilitas, Modal

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1.516	6	.253	5.138	.025[a]
	Residual	.344	7	.049		
	Total	1.861	13			

a. Predictors: (Constant), Biaya, Laba, Aset, Pendapatan, Liabilitas, Modal

b. Dependent Variable: Return

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.282	.093		-3.045	.019
	Aset	.911	1.340	.277	.680	.519
	Liabilitas	-1.389	1.647	-.540	-.843	.427
	Modal	-.833	.907	-.617	-.919	.389
	Pendapatan	3.367	1.982	1.231	1.699	.133
	Laba	.187	.281	.201	.665	.527
	Biaya	-.086	1.603	-.051	-.054	.959

a. Dependent Variable: Return

Variables Entered/Removed[b]

Model	Variables Entered	Variables Removed	Method
1	Biaya, Laba, Aset, Pendapatan, Liabilitas, Modal[a]	.	Enter

a. All requested variables entered.

b. Dependent Variable: Return

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.903[a]	.815	.656	.221777

a. Predictors: (Constant), Biaya, Laba, Aset, Pendapatan, Liabilitas, Modal

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1.516	6	.253	5.138	.025[a]
	Residual	.344	7	.049		
	Total	1.861	13			

a. Predictors: (Constant), Biaya, Laba, Aset, Pendapatan, Liabilitas, Modal

b. Dependent Variable: Return

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.282	.093		-3.045	.019
	Aset	.911	1.340	.277	.680	.519
	Liabilitas	-1.389	1.647	-.540	-.843	.427
	Modal	-.833	.907	-.617	-.919	.389
	Pendapatan	3.367	1.982	1.231	1.699	.133
	Laba	.187	.281	.201	.665	.527
	Biaya	-.086	1.603	-.051	-.054	.959

a. Dependent Variable: Return

- **PENGUJIAN HIPOTESIS (H2) SECARA PANEL**

SEBELUM KONVERSI SAK-IFRS

Variables Entered/Removed[b]

Model	Variables Entered	Variables Removed	Method
1	Biaya, Modal, Liabilitas, Laba, Pendapatan, Aset[a]	.	Enter

a. All requested variables entered.

b. Dependent Variable: Return

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.332[a]	.110	.015	.506146

a. Predictors: (Constant), Biaya, Modal, Liabilitas, Laba, Pendapatan, Aset

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
	Regression	1.777	6	.296	1.156	.343[a]
	Residual	14.346	56	.256		
	Total	16.123	62			

a. Predictors: (Constant), Biaya, Modal, Liabilitas, Laba, Pendapatan, Aset

b. Dependent Variable: Return

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.088	.149		-.593	.556
	Aset	1.818	5.071	.435	.358	.721
	Liabilitas	-.966	4.439	-.259	-.218	.828
	Modal	.107	.648	.036	.165	.870
	Pendapatan	.248	1.786	.061	.139	.890
	Laba	.141	.208	.129	.677	.501
	Biaya	-.617	1.474	-.195	-.418	.677

a. Dependent Variable: Return

SESUDAH KONVERSI SAK-IFRS

Variables Entered/Removed[b]

Model	Variables Entered	Variables Removed	Method
1	Biaya, Laba, Modal, Aset, Pendapatan, Liabilitas[a]	.	Enter

a. All requested variables entered.

b. Dependent Variable: Return

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.563[a]	.316	.245	.292400

a. Predictors: (Constant), Biaya, Laba, Modal, Aset, Pendapatan, Liabilitas

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2.256	6	.376	4.398	.001[a]
	Residual	4.873	57	.085		
	Total	7.130	63			

a. Predictors: (Constant), Biaya, Laba, Modal, Aset, Pendapatan, Liabilitas

b. Dependent Variable: Return

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.103	.077		-1.341	.185
	Aset	.410	.705	.137	.581	.564
	Liabilitas	-.767	.781	-.279	-.981	.331
	Modal	-.473	.253	-.238	-1.866	.067
	Pendapatan	1.724	.779	.627	2.212	.031
	Laba	.257	.134	.258	1.920	.060
	Biaya	-.247	.445	-.126	-.555	.581

a. Dependent Variable: Return

PANEL (2008-2015)

Variables Entered/Removed[b]

Model	Variables Entered	Variables Removed	Method
1	Biaya, Modal, Aset, Laba, Pendapatan, Liabilitas[a]	.	Enter

a. All requested variables entered.

b. Dependent Variable: Return_Saham

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.332[a]	.110	.065	.415484

a. Predictors: (Constant), Biaya, Modal, Aset, Laba, Pendapatan, Liabilitas

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2.559	6	.427	2.471	.027[a]
	Residual	20.715	120	.173		
	Total	23.274	126			

a. Predictors: (Constant), Biaya, Modal, Aset, Laba, Pendapatan, Liabilitas

b. Dependent Variable: Return_Saham

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.102	.081		-1.266	.208
	Aset	.664	.923	.182	.719	.473
	Liabilitas	-.245	.883	-.074	-.278	.782
	Modal	-.057	.242	-.022	-.234	.815
	Pendapatan	.589	.737	.170	.800	.425
	Laba	.235	.114	.227	2.064	.041
	Biaya	-.329	.509	-.127	-.646	.520

a. Dependent Variable: Return_Saham

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